



REVISED 25 August 2026

Subject: Agenda for the 222nd meeting of the AASB
Venue: Videoconference
Time(s): Thursday, 27 August 2026, 10.00 am – 2.30 pm

The public is invited to attend the meeting. * Items 1 and 10 will be held in private.

NOTE: The running order and time allocated to agenda items is subject to change prior to and during the meeting. It is advisable to visit the website prior to 27 August 2026 to confirm whether the anticipated running order remains as indicated here.

Public gallery attendance will be via videoconference only. **Public attendees must register their interest by email** at standard@aasb.gov.au, by **COB, 25 August 2026**. Videoconference details will be provided prior to the meeting to those who have registered.

Day 1	Item	Duration	Subject	Objectives
10.00 am	1.0*	25 mins	Closed session	
10.25 am	2	5 mins	Apologies, Declarations of Interests, Minutes and Out-of-Session Approvals	Note apologies, declarations and OOS approvals. Consider minutes for approval
10.30 am	3	30 mins	ERA Transition	Update
11.00 am	4	30 mins	Presentation and Disclosure in Financial Statements by Superannuation and Not-for-Profit Entities	Consider pre-ballot draft amending Standard
11.30 am	5	60 mins	Not-for-Profit Guidance on Income and Expense Categorisation	Consider possible NFP guidance on classification of grant income and specified main business activities
12.30 pm		30 mins	Lunch Break	
1.00 pm	7	30 mins	PIR – Leases (domestic and IASB)	To discuss NFP public sector concessionary leases
1.30 pm	6	45 mins	Disclosure of sustainability-related assurance fees	Provide the Board with a reminder of the background to this project and a number of possible options to address how sustainability-related assurance fees are disclosed
2.15 pm	8	5 mins	Open for Comment	Consider response to consultation documents
2.20 pm	9	5 mins	Other Business	Note IASB and ISSB updates and other items
2.25 pm	*10	5 mins	Review	
2.30 pm	<i>Close of meeting</i>			